TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 1883 - SB 1865

February 26, 2022

SUMMARY OF BILL: Requires the Division of Elections in the Secretary of State's office to conduct random forensic audits, as defined, of at least five counties and at least three voting machine vendors after each statewide November general election, beginning in 2024. Requires such audits to be completed within six months of the election date and transmitted to the appropriate standing committees of the House of Representatives and the Senate.

FISCAL IMPACT:

Increase State Expenditures - \$752,800/FY24-25 and Every Two Years Thereafter

Assumptions:

- This analysis is based on publicly available numbers from the forensic audit of the 2020 general election in Maricopa County, Arizona.
- According to publicly available documents, the total cost of the forensic audit in Maricopa County was \$8,875,060 with a total of 2,089,563 ballots cast in that election.
- There was a total of 3,045,401 voters in the 2020 general election in Tennessee.
- Based on that information, the estimated cost to audit every ballot in Tennessee would be \$12,934,818, at an average of \$136,156 per county (\$12,934,818 / 95 counties).
- An increase in state expenditures to complete a forensic audit of a statewide election of \$680,780 (\$136,156 x 5 counties) in FY24-25 and every two years thereafter.
- In order to carry out the forensic audits as defined in the proposed legislation, the Division of Elections will require a contracted Certified Public Accountant (CPA) position, beginning in FY24-25.
- There will be a recurring increase in state expenditures of \$72,000 for the CPA in FY24-25 and every two years thereafter.
- A total increase in state expenditures of \$752,780 (\$680,780 audit + \$72,000 CPA) in FY24-25 and every two years thereafter.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

Krista Lee Carsner, Executive Director

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